

EXHIBIT 205

From: ann.borowiec@jpmorgan.com [ann.borowiec@jpmorgan.com]
Sent: 1/31/2007 7:12:55 PM
To: andrew.l.cohen@jpmorgan.com
Subject: Ovitz

Just wanted to update you that Jes and one of Jes's friends (Jeffrey Epstein) have told Michael to call Barry berger (our wealth advisor) to get an answer on a tax/wealth transfer question. Michael has called Barry and they did speak. If there is follow up, I will keep you posted. Thanks Ann